

ORDINANCE NO. 3112

AN ORDINANCE ESTABLISHING THE ALLOCATION OF VILLAGE INCOME TAX REVENUE COMMENCING JANUARY 1, 2015; ESTABLISHING THE INCOME TAX FUND AND POLICE AND FIRE ACCOUNT; AND DECLARING AN EMERGENCY.

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WHEREAS, the Village collects a two (2%) percent income tax with one-half (1/2) of one percent thereof dedicated to the Police and Fire Fund.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF CRESTLINE, OHIO:

SECTION 1. That the Income Tax Fund #220.41400 is hereby established for the receipt, allocation and transfer of Village income tax revenue.

SECTION 2. That commencing January 1, 2015, all revenue collected by and under the Village's income tax ordinances and amendments shall be deposited in the Income Tax Fund #220.41400 and then shall be allocated and transferred according to the following order and percentages and to such of the designated funds:

- (a) The initial allocation shall be that yearly amount necessary to defray all costs of collecting the income tax and all costs of administering and enforcing the Village income tax ordinances, rules and regulations.
- (b) Thereafter, the net annual two (2%) percent income tax shall be allocated as follows:
  - (i) One-half (1/2%) percent of the income tax [25% of the current total tax] shall be transferred to the Police and Fire Fund #220.41401.

(ii) One and one-half (1½%) percent of the income tax [75% of the current total tax] shall be transferred as follows:

1. \_\_\_\_\_% shall be placed in the General Fund  
# \_\_\_\_\_.
2. \_\_\_\_\_% shall be placed in the Capital Fund  
# \_\_\_\_\_.
3. \_\_\_\_\_% shall be placed in the Street Fund  
# \_\_\_\_\_.

SECTION 3. That any ordinance or part thereof inconsistent with this ordinance is repealed.

SECTION 4. That it is hereby determined that this ordinance is an emergency measure necessary for the preservation of the public peace, health, safety and welfare of the residents of this Village and for the further reason that there is an immediate need to reconcile Village income tax revenue and its allocation to Village Funds, and this ordinance shall therefore go into immediate effect provided it receives a two-thirds (2/3) vote of all members elected to this Council, otherwise it shall go into effect in thirty (30) days if passed by a majority vote of Council.

DATE: \_\_\_\_\_

Aye \_\_\_\_\_ Nay \_\_\_\_\_ Abstain \_\_\_\_\_

\_\_\_\_\_  
David Sharrock, Mayor

Attest:

\_\_\_\_\_  
Annette Johnston, Clerk of Council

Approved as to form:

\_\_\_\_\_  
Jon K. Burton, Law Director